BALTIMORE COUNTY PUBLIC SCHOOLS

DATE: April 21, 2009

TO: BOARD OF EDUCATION

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: FY 2009 OPERATING BUDGET APPROPRIATION TRANSFER

ORIGINATOR: J. Robert Haines, Esq., Deputy Superintendent

RESOURCE

PERSON(S): Barbara Burnopp, Chief Financial Officer

George Sarris, Director, Office of Budget and Reporting

RECOMMENDATION

That the Board of Education members approve the attached budget appropriation transfer.

This budget appropriation transfer is a request to the county to re-appropriate funds between categories. Fiscal Services sets deadlines each spring to provide for a timely closure of financial books as of June 30. As part of that process, decisions are made to transfer funds between categories to balance general fund appropriations for the fiscal year.

Attachment I: Budget Appropriation Transfer Form

Attachment II: Summary of Increase/Decrease by Category

BALTIMORE COUNTY PUBLIC SCHOOLS BUDGET APPROPRIATION TRANSFER

Number: 09-01 Date: April 22, 2009

Date: April 22, 2009						Fund:	Gener
INCREASE				DECREASE			
Category	Present Appropriation	Amount to Transfer	New Appropriation	Category	Present Appropriation	Amount to Transfer	New Appropriation
02-Mid-level Administration	79,928,389	459,795	80,388,184	03 - Instructional Salaries	432,912,938	(5,339,123)	427,573,8
04-Instructional Textbooks and Supplies	23,460,316	100,000	23,560,316		, ,	(, , , ,	, ,
05-Other Instructional Costs	17,909,692	1,524,785	19,434,477				
06- Special Education	145,834,795	515,300	146,350,095				
0- Operation of Plant	85,587,587	2,279,243	87,866,830				
1- Maintenance of Plant	29,598,777	360,000	29,958,777				
12- Fixed Charges	244,280,534	100,000	244,380,534				
Total Transfer		\$ 5,339,123		Total Transfer		\$ (5,339,123)	
Explanation:				Signatures Required:			
This annual budget appropriation transfer will rea end expenses. Funds are available due to saving board's approval, this transfer will be submitted for	gs in Instructional Sal	aries expenditure		Budget and Reporting		Date	
				Fiscal Services		Date	
				Superintendent		Date	
				Board of Education		Date	

BALTIMORE COUNTY PUBLIC SCHOOLS

Budget Appropriation Transfer

Summary of Increases by Category

02-Mid-level Administration	A transfer of \$459,795 will support charter schools.			
04-Instructional Textbooks and Supplies	A transfer of \$100,000 will support funding for software development for the Virtual Classroom at Chesapeake HS.			
05-Other Instructional Costs	A transfer of \$1,524,785 will fund charter schools, principals' reallocation of school budgets, and information technology for schools.			
06- Special Education	A transfer of \$515,300 will fund employees on administrative leave.			
10- Operation of Plant	A transfer of \$2,279,243 will fund utility service fees.			
11- Maintenance of Plant	A transfer of \$360,000 will fund charter schools and unachieved turnover.			
12- Fixed Charges	A transfer of \$100,000 will fund health care and post employment benefit costs.			
Summary of Decreases by Category				

and \$763,476 redirected to support coverage for employees on administrative leave.

03 - Instructional Salaries

A transfer of \$4,575,647 in salary savings will be redirected to fund charter schools, information technology, and maintenance salaries